

07/08/03  
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Sughrue  
SUGHRUE MION, PLLC  
PTO

2100 Pennsylvania Avenue, NW  
Washington, DC 20037-3213

T 202.293.7060  
F 202.293.7860

[www.sughrue.com](http://www.sughrue.com)

July 8, 2003

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: Application of Hiroshi OSAWA  
MAGNETIC RECORDING MEDIUM, PRODUCTION PROCESS THEREOF,  
AND MAGNETIC RECORDING AND REPRODUCING APPARATUS  
**Assignee: SHOWA DENKO K.K.**  
Our Ref. Q71025

Dear Sir:

Attached hereto is the application identified above comprising forty-three (43) sheets of the specification, including the claims and abstract, one (1) sheet of drawing, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	36	-	20	=	16	x	\$18.00	=	\$288.00
Independent claims	1	-	3	=		x	\$84.00	=	\$0.00
Base Fee									\$750.00
Multiple Dependent Claim Fee									\$280.00
<b>TOTAL FILING FEE</b>									<b>\$1318.00</b>
Recordation of Assignment									\$40.00
<b>TOTAL FEE</b>									<b>\$1358.00</b>

Checks for the statutory filing fee of \$1318.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

16235 U.S. PTO  
10/614042  
07/08/03



Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-198780	July 8, 2002
U.S. Provisional	60/394,931	July 11, 2002

The priority document will be submitted at a later date.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman  
Sheldon I. Landsman  
Registration No. 25,430

SUGHRUE MION, PLLC  
Telephone: (202) 293-7060  
Facsimile: (202) 293-7860

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